



**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No.1530, CUTTACK, TUESDAY, AUGUST 13, 2024/ SRAVANA 22, 1946**

**THE HIGH COURT OF ORISSA  
SCHEME FOR RETENTION AND PURCHASE OF FURNISHING  
ARTICLES OF JUDGES OF THE HIGH COURT OF ORISSA, 2024**

**NOTIFICATION**

The 12th August, 2024

**No.1404/R.— Whereas,** different articles of furniture and other items are purchased out of the allotted funds towards furnishing allowance for the Judges of the High Court of Orissa under the provisions of the High Court Judges (Salaries and Conditions of Service) Act, 1954 and its corresponding Rules and these articles of furniture and the items, upon the transfer or retirement of the Judges, are returned and consigned to the stores of the High Court of Orissa and in course of time the value of those articles usually deteriorates and same become unworthy of use;

**And, Whereas,** in order to prevent such articles from being wasted and with an intent to fetch a reasonable value for the same, it is felt expedient that appropriate provisions be made for retention and the purchase of the used articles by the Judges at their Written Down Value;

**Now, therefore,** considering the aforesaid aspects, it is considered expedient to regulate the matter of retention and purchase of furnishing articles of Judges of the High Court of Orissa, the Chief Justice with previous approval of the State Government, has been pleased to frame the following Scheme, namely:-

**1. Short title, application and commencement.**—(1) This scheme may be called Scheme for Retention and Purchase of Furnishing Articles of Judges of the High Court of Orissa, 2024.

(2) It shall apply to the Judges of the High Court of Orissa.

(3) It shall come into force from such date as the Chief Justice of the High Court of Orissa may appoint in this behalf.

**2. Definitions.**— For the purposes of this Scheme, unless the context otherwise requires,-

- a) 'Chief Justice' means the Chief Justice of High Court of Orissa;
- b) 'Court' means the High Court of Orissa;
- c) 'Depreciation' means the depreciation in the cost of the furnishing articles calculated at the rates prescribed under Rule-5 of the Income Tax Rules, 1962 as amended from time to time, and where no rate is prescribed, then at the rate as may be considered reasonable by the Committee of officers of the Registry headed by the Registrar (Judicial);
- d) 'Estimated Market Value' means the value in terms of money which the furnishing Articles would fetch if sold in market;
- e) 'Furnishing Articles" means all articles of furniture purchased on behalf of Judges utilizing his furnishing allowance and shall include wooden and steel furniture, electrical appliances, electronic equipments, carpets and such other articles of house-hold use which are originally purchased out of furnishing allowances made available to any Judge under the High Court Judges (Salaries and Conditions of Service) Act, 1954 and the rules made thereunder;
- f) 'Judge' shall mean a judge of the High Court of Orissa;
- g) 'Original Cost' means the cost at which a furnishing article is purchased from the market;
- h) 'Registry' means the officers, officials and staffs of the Court; and
- i) 'Written Down Value' means the net value of a furnishing article after deducting the cumulative depreciation from original cost.

**3. General Principle of Retention and Purchase of used Furnishing Articles.-**

The furnishing articles purchased on behalf of a Judge or in possession of a Judge upon his retirement, transfer or demitting of office, as the case may be, shall be available for retention at the first instance to said Judge and thereafter, for purchase by the other Judges of the Court.

**4. Cost of Retention and Purchase of used Furnishing Articles.-** Subject to provisions of this scheme, the cost at which a used furnishing article can be retained or purchased by a Judge shall be at the written down value of such article as determined by the Registrar (Judicial) and as per the provision under Rule-5 of the Income Tax Rules, 1962 as amended from time to time.

**5. Maintenance of Stock Registers and Accounts.** -(1) A stock register shall be maintained by the Registry wherein entries shall be made indicating the list and description of the furnishing articles provided to the Judges along with their

original cost, date of purchase and date when the furnishing article(s) was provided to the Judges.

- (2) A copy of the list of furnishing articles provided to a Judge indicating the original cost of such articles shall be furnished to the Judge for his reference.
- (3) All vouchers corresponding to purchase of the furnishing articles shall be preserved by the Registry.
- (4) The stock register shall be placed before the Registrar (Judicial) for his endorsement every time an entry is made in the register as well as every month for perusal and verification.

#### **6. Inventory of Furnishing Articles upon transfer or retirement of a Judge.-**(1)

Upon transfer, retirement or demitting of office by any Judge, the Registrar (Judicial) shall, cause an inventory of furnishing articles provided to the Judge and, compute the written down value of the articles desired to be retained by the Judge and convey the same to the Judge in writing.

- (2) Such inventory shall be prepared in the presence of the Judge or any person authorized by him in this behalf and a copy of the inventory shall be furnished to the Judge or his representative, as the case may be.
- (3) After preparation of the inventory, the authorized staff of the Registry shall take into his custody all such furnishing articles according to the inventory prepared and with the approval of the Judge concerned, remove the articles and take them into his custody and keep them in the stores or godown of the Court.
- (4) A list of all such items kept in the stores or godown shall be maintained under a separate Register.
- (5) As and when any requisition is received from any sitting Judge desiring to purchase any of the furnishing articles out of the Court's stock against the furnishing allowances payable to such Hon'ble Judge, the price of such article shall be assessed by the registry at the written down value of the article and it shall be adjusted towards the total amount of furnishing allowance payable to the Hon'ble Judge under the High Court Judges (Salaries and Conditions and Service) Act, 1954.

#### **7.General Procedure of Retention and Purchase of used Furnishing Article.-**

The following procedure shall be followed for retention and purchase of used of furnishing articles, namely:

- a) A Judge upon his retirement, transfer or demitting office may convey to the Registrar (Judicial) in writing his willingness to retain the furnishing articles provided to him;
- (b) Upon receipt of written intimation as mentioned in sub-clause (a), the Registrar (Judicial) shall compute and convey to the concerned Judge, the written down value of the furnishing articles sought to be retained;
- (c) Subject to clause 4 of this Scheme, a sitting Judge of the Court, other than the Judge demitting office may also convey his willingness to purchase any furnishing article used by the Judge demitting office;
- (d) The Judge desiring to retain or purchase, as the case may be, any furnishing article at the written down value computed under sub-clause (b) shall deposit the said amount in the name of Registrar (Judicial) of the Court who shall credit the amount received in the Head of Account "0070-Other Administrative Services-01- Administration of Justice-800-Other Receipts-0097-Misc. Receipts-02082-Miscellaneous other Receipts";
- (e) A money receipt shall be issued to the concerned Judge towards sale of the purchased furnishing articles and a copy thereof shall be retained by the Registry; and
- (f) Upon issuance of the money receipt as enumerated in sub-clause (e), the ownership of the purchased articles shall vest with the concerned Judge.

**8. Maintenance of Accounts.-** Registry shall maintain books of Accounts in respect of all monies received from the sale of furnishing articles along with the date of their sale and name of the Judge to whom the articles are sold.

**9. Interpretation.-** If any question arises relating to interpretation of this Scheme with that of any provisions of rules, scheme or guidelines in force, it shall be referred to the Chief Justice whose decision shall be final.

**10. Relaxation.-** The Chief Justice shall have the power to relax any of the provisions of the Scheme for reasons to be recorded in writing.

By Order of the Chief Justice  
 PRAVAT KUMAR RAJGURU  
 Registrar (Judicial)